

atalanta

November 1, 2007

To Whom It May Concern:

Finica Food Specialties Ltd, an importer and distributor of food products in Canada, is a sister company of Atalanta Corporation. Tavana & Co. have been our tax advisors for the past six years and our auditors for the past three. We found them to be very knowledgeable in cross boarder and transfer pricing issues. They have always responded to our questions with speed and diligence. They have come to our aid with speedy searches for staff and have been there to advise and help us, as and when we needed them. We highly recommend them to any U.S. company wishing to expand into Canada.

Regards,

**ATALANTA CORPORATION, Atalanta Plaza, Elizabeth, NJ 07206 Telephone: (908) 351-8000**

